

EXHIBIT B

Hunt Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

WINC, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 22-11238 (LSS)

(Jointly Administered)

**DECLARATION OF BRIAN HUNT IN SUPPORT OF DEBTOR'S
APPLICATION FOR AUTHORIZATION TO RETAIN AND EMPLOY EPIQ
CORPORATE RESTRUCTURING, LLC AS ADMINISTRATIVE
ADVISOR EFFECTIVE AS OF THE PETITION DATE**

I, Brian Hunt, under penalty of perjury, declare as follows:

1. I am a Consulting Director of Epiq Corporate Restructuring, LLC ("Epiq"). The matters set forth herein are made of my own personal knowledge and, if called and sworn as a witness, I could and would testify competently thereto.²

2. This Declaration is made in support of the Debtors' application (the "Application")³ for an order appointing Epiq Corporate Restructuring, LLC ("Epiq") as administrative advisor ("Administrative Advisor") in the Chapter 11 Cases, effective as of the date of commencement of the Debtors' chapter 11 cases, in accordance with the terms and conditions set forth in that certain *Standard Services Agreement* dated as of November 14, 2022, (the "Engagement Agreement"), attached to the Application as **Exhibit A**.

3. Epiq is one of the country's leading chapter 11 administrators, with experience in noticing, claims administration, solicitation, balloting, and facilitating other administrative aspects

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Winc, Inc. (8960); BWSC, LLC (0899); and Winc Lost Poet, LLC (N/A). The Debtors' mailing address for purposes of these chapter 11 cases is 1751 Berkeley Street, Studio 3, Santa Monica, CA 90404.

² Certain of the disclosures herein related to matters within the knowledge of other professionals at Epiq and are based on information provided by them.

³ Capitalized terms used but not otherwise defined herein shall have the meanings given to them in the Application.

of chapter 11 cases. Epiq has substantial experience in matters of this size and complexity, and has acted as the official administrative advisor in many large bankruptcy cases pending in this District and other districts nationwide. *See, e.g., In re RTI Holding Co., LLC*, Case No. 20-12456 (JTD) (Bankr. D. Del. December 11, 2020) [Docket No. 700]; *In re Town Sports Int'l LLC*, Case No. 20-12168, (CSS) (Bankr. D. Del. September 16, 2020) [Docket No. 57]; *In re RGN-Group Holdings, LLC*, Case No. 20-11961 (BLS) (Bankr. D. Del. September 29, 2020) [Docket No. 376]; *In re Tonopah Solar Energy, LLC*, Case No. 20-11884 (KBO) (Bankr. D. Del. August 20, 2020) [Docket No. 114]; *In re Lucky Brand Dungarees, LLC*, Case No. 20-11768 (CSS) (Bankr. D. Del. July 28, 2020) [Docket No. 112]; *In re Advantage Holdco, Inc.*, Case No. 20-11259 (JTD) (Bankr. D. Del. June 29, 2020) [Docket No. 303]; *In re BroadVision, Inc.*, Case No. 20-10701 (CSS) (Bankr. D. Del. April 29, 2020) [Docket No. 108]; *In re Earth Fare, Inc.*, Case No. 20-10256 (KBO) (Bankr. D. Del. February 26, 2020) [Docket No. 217]; and *In re Southland Royalty Company LLC*, Case No. 20-10158 (KBO) (Bankr. D. Del. February 25, 2020) [Docket No. 171].

4. As Administrative Advisor, Epiq will perform the bankruptcy administration services specified in the Application and the Engagement Agreement. In performing such services, Epiq will charge the Debtors the rates set forth in the Engagement Agreement.

5. Epiq is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code, in that Epiq and its professional personnel:

- (a) are not creditors, equity security holders, or insiders of the Debtors;
- (b) are not and were not, within two (2) years before the date of the filing of this case, directors, officers, or employees of the Debtors; and
- (c) do not have an interest materially adverse to the interest of the Debtors’ estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor.

6. If Epiq's proposed retention is approved by the Court, Epiq will not accept any engagement or perform any service for any entity or person related to this case, other than the Debtors, without the prior approval of the Court. Epiq may, however, provide professional services to entities or persons that may be creditors or parties in interest in this case, which services do not relate to, or have any direct connection with, this case or the Debtor.

7. Epiq represents that:

- (a) it will not consider itself employed by the United States government and shall not seek any compensation from the United States government in its capacity as the Administrative Advisor;
- (b) by accepting employment in the Chapter 11 Cases, Epiq waives any right to receive compensation from the United States government in its capacity as the Administrative Advisor;
- (c) in its capacity as the Administrative Advisor, Epiq will not be an agent of the United States and will not act on behalf of the United States; and
- (d) Epiq will not employ any past or present employees of the Debtors in connection with its work as the Administrative Advisor in the Chapter 11 Cases.

8. In connection with the preparation of this Declaration, I caused to be submitted for review by Epiq's conflicts system the names of all known potential parties in interest (the "Potential Parties in Interest") in the Chapter 11 Cases. The list of Potential Parties in Interest is attached hereto as **Schedule I**, and was provided by the Debtors and included, among other parties, the Debtors, the Debtors' non-Debtor affiliates, current and former directors and officers of the Debtors, the Debtors' secured creditors and other lenders, the Debtors' 30 largest unsecured creditors, on a consolidated basis, and other parties in interest in the Chapter 11 Cases. The results of the conflict check were compiled and reviewed by Epiq professionals under my supervision. To the extent that Epiq's conflicts check has revealed that certain Potential Parties in Interest were current or former clients of Epiq, these parties have been identified on a list annexed hereto as

Schedule II (the “Client Match List”). At this time, and as set forth in further detail herein, Epiq is not aware of any connection that would present a disqualifying conflict of interest. Epiq currently serves, or in the past may have served, in a neutral capacity as claims, noticing, balloting and/or solicitation agent for these parties or related parties. However, given Epiq’s neutral position as claims and noticing agent or administrative advisor in its cases, the Debtors’ Chapter 11 Cases, or any other cases, Epiq does not view such relationship as a real or potential conflict. Accordingly, to the best of my knowledge, Epiq and each of its employees are “disinterested persons,” as that term is defined in Bankruptcy Code section 101(14), and neither Epiq nor any of its employees hold or represent an interest adverse to the Debtors’ estates related to any matter for which Epiq will be employed.

9. To the best of my knowledge, neither Epiq nor any of its personnel have any relationship with the Debtors that would impair Epiq’s ability to serve as Administrative Advisor. I am not related or connected to, and, to the best of my knowledge, no other employees of Epiq are related or connected to any United States Bankruptcy Judge of the District of Delaware or the United States Trustee for the District of Delaware or to any employee in the offices thereof. Epiq may have relationships with certain of the Debtors’ creditors as vendors or in connection with cases in which Epiq serves or has served in a neutral capacity as claims and noticing agent for another chapter 11 debtor. To the best of my knowledge, such relationships are completely unrelated to the Chapter 11 Cases. Epiq’s personnel may have relationships with some of the Debtors’ creditors or other parties-in-interest. To the best of my knowledge, however, such relationships, to the extent they exist, are of a personal financial nature and completely unrelated to the Chapter 11 Cases. Epiq has, and will continue to represent clients in matters unrelated to the Chapter 11 Cases. In addition, Epiq has had, and will continue to have, relationships in the

ordinary course of its business with certain vendors, professionals, and other parties-in-interest that may be involved in the Debtors' Chapter 11 Cases in matters unrelated to the Chapter 11 Cases.

10. Epiq is a wholly owned subsidiary of Epiq Systems, Inc., which is corporate parent to certain companies that provide integrated technology products and services to the legal profession for electronic discovery, class action settlements, financial transactions, chapter 7 and 13 bankruptcy, litigation, and regulatory compliance. Given the legal and operational separateness of Epiq from its affiliates and the administrative nature of the services performed by such companies, Epiq does not believe that a conflict would arise solely from any relationship or claim of an Epiq affiliate or its corporate parent.

11. Epiq Systems, Inc. is a wholly owned subsidiary of Document Technologies, LLC ("DTI"), a global legal process outsourcing company, which is an ultimate wholly owned subsidiary of DTI Topco, Inc. ("DTI Topco"). DTI Topco is a privately-held entity with majority ownership held by OMERS Administration Corporation ("OAC"), the administrator of the OMERS pension funds, and managed by OMERS Private Equity Inc. ("OPE", which together with OAC are referred to as "OMERS"), and funds managed by Harvest Partners, LP, ("Harvest") a leading private equity investment firm.

12. None of Epiq's affiliates, including but not limited to OMERS and Harvest, are currently identified on the Potential Parties in Interest list. However, the following disclosure is made out of an abundance of caution and in an effort to comply with the Bankruptcy Code and Bankruptcy Rules.

13. Designees of OMERS and Harvest are members of the Board of Directors of DTI Topco ("Parent Board Designees"). No designees of OMERS or Harvest are members of the Board

of Directors of DTI or Epiq, or any other subsidiaries of DTI. Further, Epiq has the following restrictions in place (collectively, the “Barrier”): (i) prior to the Debtors commencing these Chapter 11 Cases, Epiq did not share the names or any other information identifying the Debtors with DTI, DTI Topco, OMERS, Harvest, or the Parent Board Designees; (ii) Epiq has not and will not furnish any material nonpublic information about the Debtors to DTI, DTI Topco, OMERS, Harvest, or the Parent Board Designees; (iii) no DTI, DTI Topco, OMERS or Harvest personnel, including the Parent Board Designees, work on Epiq client matters or have access to Epiq client information, client files, or client personnel; (iv) no DTI, DTI Topco, OMERS or Harvest personnel, including the Parent Board Designees, work in Epiq’s offices; (v) other than the Parent Board Designees, Epiq operates independently from DTI, DTI Topco, OMERS and Harvest, including that it does not share any employees, officers or other management with OMERS or Harvest, has separate offices in separate buildings, and has separate IT systems; and (vi) no Epiq executive or employee is a director, officer or employee of OMERS or Harvest (or vice versa other than the Parent Board Designees).

14. Epiq has searched the names of DTI, DTI Topco, OMERS and Harvest against the Debtors and the Potential Parties in Interest list provided by the Debtor. Based solely on the foregoing search, Epiq has determined, to the best of its knowledge, that there are no connections. Because of any applicable securities laws and the fact that Epiq operates independently from DTI, DTI Topco, OMERS and Harvest, prior to the Petition Date, Epiq was unable to further investigate with either DTI, DTI Topco, OMERS or Harvest, to the extent necessary, any potential or actual connection between either OMERS or Harvest and the Debtors and the Potential Parties In Interest.

15. In addition, after the Petition Date, Epiq requested that both OMERS and Harvest search the names of the Debtors against OMERS’ and Harvest’s respective private equity

investments. Based solely on the foregoing searches, Epiq has determined, to the best of its knowledge, that there are no connections. To the extent Epiq learns of any connections involving such entities and/or such investments with the Debtors, Epiq will promptly file a supplemental disclosure.

16. Based on, among other things, the business separation between Epiq, OMERS and Harvest, and in light of the administrative nature of the services proposed to be performed by Epiq for the Debtors, Epiq believes that it does not hold or represent an interest adverse to the Debtor.

17. To the extent that Epiq discovers any connection with any interested party or enters into any new relationship with any interested party, Epiq will promptly supplement its disclosure to the Court.

18. Subject to the Court's approval, the Debtors have agreed to compensate Epiq for professional services rendered pursuant to section 327(a) of the Bankruptcy Code in connection with the Chapter 11 Cases according to the terms and conditions of the Engagement Agreement. As referenced in the Application and the Engagement Agreement, the Debtors and Epiq have agreed to a pricing schedule, which is attached to the Engagement Agreement. Payments are to be based upon the submission of Epiq's relevant applications in accordance with the U.S. Trustee Guidelines. Epiq may provide such services at the same rates to any other party in interest upon request.

19. Before the Petition Date, the Debtors provided Epiq a retainer in the amount of \$10,000.00, Epiq seeks to hold the retainer as security of payment of Epiq's final invoice for services rendered and expenses incurred pursuant to the Engagement Agreement.

20. The services provided by Epiq will be administrative in nature, and Epiq will not provide services in the nature of legal representation and/or advice to the Debtor.

21. Epiq was party to an agreement with XClaim Inc. (“Xclaim”). As of September 9, 2022, Epiq has terminated its agreement with Xclaim. I also incorporate by reference the contents of the Epiq Response, relating to Epiq’s relationship with Xclaim, *See* (Docket Number 12, Misc. Pro. No. 22-00401(MG) (Bankr. S.D.N.Y. August 25, 2022)). Neither Epiq nor its affiliates are party to any agreements where it/they receive(s) consideration in exchange for transferring information derived from its role as a claims agent under 28 U.S.C. § 156(c) to non-client third parties beyond the disclosed prior agreement with Xclaim.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my information, knowledge and belief.

Dated: December 16, 2022
New York, New York

/s/ Brian Hunt

Brian Hunt
Consulting Director
Epiq Corporate Restructuring, LLC

SCHEDULE I

Potential Parties in Interest

WINC, INC.

List of Potential Parties in Interest

Debtors

Winc, Inc. (d/b/a Club W, Inc.)
BWSC, LLC
Winc Lost Poet, LLC

Directors and Officers

Brault, Carol
DeLong, Patrick
Green, Erin
Joukovski, Laura
McFarlane, Geoffrey
Pinney, Alesia
Smith, Brian
Thompson, Mary Pat
Weng, Xiangwei

Significant Equity Holders

15 Angels II LLC
Bessemer Venture Partners VIII Institutional
L.P.
Bessemer Venture Partners VIII L.P.
CFJ Palate Holdings LLC
Cool Japan Fund Inc.
Deer VIII & Co. L.P.
Deer VIII & Co. Ltd.
Dream Catcher Investments
Dreamer Pathway Limited (BVI)
GoBlue Ventures LLC
McFarlane, Geoffrey
Rice Wine Ventures LLC
Sake Ventures LLC
Shining Capital Holdings II L.P.
Shining Capital Management III Limited
Shiningwine Limited (BVI)
Smith, Brian
Wahoowa Ventures LLC
Weng, Xiangwei

Debtors' Professionals

Canaccord Genuity Group, Inc.
Epiq Corporate Restructuring, LLC
RPA Asset Management Services, LLC
Young Conaway Stargatt & Taylor, LLP

Ordinary Course Professionals

Latham & Watkins LLP
Holland & Hart LLP

**Banks/Lenders/UCC Lien
Parties/Administrative Agents**

Banc of California, N.A.

**Material Vendors and Contract
Counterparties**

American Stock Transfer & Trust Company,
LLC
Artisan Brands, LLLP
Ascentis Corporation
Atelier Copain LLC (d/b/a Punchdown Cellars)
Avalara, Inc.
CompIntelligence, Inc.
CTF Clear Finance Technology Corp. (d/b/a
Clearco)
Eagles Stadium Operator, LLC
Field, Edward
Imperial Parking Industries Inc.
International Wines, Inc.
Konica Minolta Business Solutions U.S.A., Inc.
LangeTwins Wine Company, Inc.
Marketplace Selections, Incorporated
Miller Family Wine Company, LLC
National Merchants, Inc.
Oracle America, Inc.
Paypal, Inc. (d/b/a Braintree)
Philadelphia Eagles, LLC
Republic National Distributing Company, LLC
Synergy North America Inc.
T. Elenteny Holdings, LLC (d/b/a T. Elenteny
Imports)
Terravant Wine Company, LLC
Testany, Inc.
The Bacchus Group Inc.
Weibel Incorporated
Young's Market Company, LLC
Zendesk, Inc.

Landlords/Sublessees

1515 Garnet Mine Road Holdings Limited
Partnership
CCF PS Alla Owner, LLC
Columbia Business Center Partners L.P.
Last Mile Management
Rosenstein Henry, LLC
Squarespace, Inc.
Thrive Market, Inc.
West LA Alla Commonwealth, LLC
West LA Venture Commonwealth LLC

Insurers/Brokers

ACE American Insurance Company
Allied World Insurance Company
Axis Insurance Company
Endurance American Insurance Company
FIRST Insurance Funding
Guardian Life Insurance Company of America
IMA of Colorado, Inc.
Kaiser Permanente
Lloyds of London
National Union Fire Insurance Company of
Pittsburgh, PA
The Continental Insurance Company
Transportation Insurance Company
Travelers Casualty and Surety Company of
America
United Healthcare
Valley Forge Insurance Company
Woodruff-Sawyer & Co.

Utilities

AT&T, Inc.
Charter Communications (Spectrum)
Comcast Corp.
Waste Management of Pennsylvania, Inc.

Top 30 Unsecured Creditors

Meta Platforms, Inc
JF Hillebrand USA Inc. (dba Hillebrand)
FedEx Corporation
La Cantina Pizzolato S.R.L.
Landsberg
LangeTwins Family Winery & Vineyards
Famille Chaudière
Impact Tech, Inc.

SP Comino, LLC
Michlits Werner GmbH
Total Quality Logistics, LLC
Allegis Group Holdings, Inc. (Aerotek, Inc.)
Brex Inc.
Douglas R. Circle (dba Rancho Cañada de los
Pinos)
Terravant/Summerland
Domo, Inc
8020 Consulting LLC
Conexus Search LLC
Google, Inc.
Power Digital Marketing, Inc.
Awesome OS, Inc. (Offsourcing, Inc.)
Atticus Publishing, LLC
Laffort USA, Inc.
Republic National Distributing Company of CA
(RNDC CA)
Mendocino Wine Co.
Kaiser Consulting, LLC
Los Angeles Philharmonic Association
Datasite LLC
Vin-Global LLP
Toppan Merrill USA Inc.

Governmental and Taxing Authorities

Alabama Alcoholic Beverage Control Board
Alabama Department of Labor
Alabama Department of Revenue
Alabama Securities Commission
Alaska Department of Labor
Alaska Department of Revenue
Alaska Division of Banking & Securities
Alcohol & Marijuana Control Office
Alcohol and Tobacco Commission
Alcohol Beverage Control Bureau
Alcoholic Beverage Control Administration
Alcoholic Beverage Control Enforcement
Alcoholic Beverage Control Office
Alcoholic Beverage Law Enforcement
Commission (ABLE)
Alcoholic Beverage Regulation Administration
Alcoholic Beverages Control Commission
Arizona Department of Finance and
Administration
Arizona Department of Liquor Licenses and
Control
Arizona Department of Revenue
Arkansas Department of Labor
Arkansas Securities Department

Bureau of Alcoholic Beverages and Lottery Operations	District of Columbia Treasurer
California Department of Toxic Substances Control	Division of Alcohol and Tobacco Control
California Air Resources Board	Division of Alcoholic Beverages & Tobacco
California Board of Equalization	Division of Commercial Licensing and Regulation
California Department Consumer Affairs	Liquor Enforcement and Compliance
California Department of Alcoholic Beverage Control	Division of Liquor Control
California Department of Business Oversight	Division of Special Taxes
California Department of Conservation	Eastern District of California
California Department of Healthcare	Eastern District of Pennsylvania
California Department of Tax and Fee Administration	Environmental Protection Agency - Region 3
California Department of Water Resources	Environmental Protection Agency - Region 9
California Environmental Protection	Federal Trade Commission
California Franchise Tax Board	Florida Department of Labor
California Integrated Waste Management Board	Florida Department of Revenue
California State Controller Office	Florida Division of Alcoholic Beverages and Tobacco
California Unemployment Insurance	Florida Office of Financial Regulation
Centers for Disease Control & Prevention	Georgia Department of Labor
Central District of California	Georgia Department of Revenue Alcohol & Tobacco Tax Division
City of Santa Monica, CA	Georgia Governor's Office
Colorado Department of Labor and Employment	Guam Attorney General
Colorado Department of Revenue	Guam Department of Labor
Colorado Department of Revenue-Liquor Enforcement Division	Hawaii Department of Commerce
Colorado Division of Securities	Hawaii Department of Labor and Industrial Relations
Commonwealth of Massachusetts	Hawaii Department of Taxation
Commonwealth of Puerto Rico Attorney General	Hawaii Securities Branch
Comptroller of Maryland	Hawaii City & County of Honolulu
Connecticut Department of Consumer Protection	Hawaii County of Kauai
Connecticut Department of Labor	Hawaii County of Maui
Connecticut Department of Revenue Services	Idaho Department of Labor
Connecticut Securities and Business	Idaho State Liquor Dispensary
Connecticut Commissioner of Revenue Services	Idaho State Tax Commission
Connecticut State Treasurer	Illinois Alcohol, Tobacco and Fuel Division
Delaware Department of Justice	Illinois Chicago Department of Finance
Delaware Department of Labor	Illinois Department of Labor
Delaware Division of Revenue	Illinois Department of Revenue
Delaware Investor Protection Unit	Illinois Liquor Control Commission
Department of Liquor Control County of Hawaii	Illinois Securities Department
Department of Liquor Control County of Kauai	Indiana Department of Labor
District of Columbia	Indiana Department of Revenue
District of Columbia Attorney General	Indiana Securities Division
District of Columbia Department of Employment Services	Industrial Commission of Arizona
	Iowa Alcoholic Beverages Division
	Iowa Department of Revenue
	Iowa Insurance Division
	Iowa Workforce Development
	Kansas Department of Labor

Kansas Department of Revenue Alcohol Beverage Control	Missouri Department of Labor
Kansas Liquor Enforcement Tax	Missouri Department of Revenue
Kansas Miscellaneous Tax	Montana Commissioner of Securities
Kansas Securities Commissioner	Montana Department of Labor and Industry
Kentucky Alcoholic Beverage Control Department	Montana Department of Revenue
Kentucky Department of Revenue	Montana Liquor License Bureau
Kentucky Labor Cabinet	Montana Office of Consumer Protection
Kentucky Securities Division	Montgomery County Alcohol Beverage Services
Louisiana Department of Revenue	Nebraska Department of Revenue
Liquor Commission City and County of Honolulu	Nebraska Bureau of Securities
Louisiana Department of Revenue Alcohol and Tobacco Control Office	Nebraska Department of Labor
Louisiana Securities Division	Nebraska Department of Revenue
Louisiana Workforce Commission	Nebraska Liquor Control Commission
Maine Bureau of Alcoholic Beverages and Lottery Op	Negociado de Impuesto al Consumo
Maine Bureau Consumer Credit Protection	Nevada Consumer Affairs
Maine Department of Labor	Nevada Department of Taxation
Maine Division of Liquor Licensing	Nevada Department of Taxation -Sales/Use
Maine Liquor Licensing & Inspection Unit	Nevada Office of the Labor Commissioner
Maine Office of Securities	New Hampshire Bureau of Securities Regulations
Maine Revenue Services	New Hampshire Department of Labor
Maryland Department of Labor	New Hampshire Department of Revenue Admin
Maryland Field Enforcement Division	New Hampshire State Liquor Commission
Maryland Office of the Comptroller	New Jersey Bureau of Securities
Maryland – Worcester County Liquor Control Board	New Jersey Department of Labor
Massachusetts Alcohol & Bev. Control	New Jersey Department of Law and Public Safety Division of Alcoholic Beverage Control
Massachusetts Department of Labor	New Jersey Department of the Treasury
Massachusetts Department of Revenue	New Mexico Department of Labor
Massachusetts Office of Consumer Affairs	New Mexico Regulation & Licensing Department
Massachusetts Securities Division	New Mexico Securities Division
Michigan Department of Licensing & Regulatory Affairs	New Mexico Taxation and Revenue
Michigan Corporations, Securities	New York Department of Finance
Michigan Department of Treasury	New York Investor Protection Bureau
Michigan Liquor Control Commission	New York State Department of Labor
Michigan Workforce Development Agency	New York State Department of State
Middle District of Pennsylvania	New York State Liquor Authority Division of Alcoholic Beverage Control
Minnesota Department of Labor and Industry	New York State Sales Tax Processing
Minnesota Department of Public Safety Alcohol and Gambling Enforcement Division	North Carolina Alcoholic Beverage Control Commission
Minnesota Department of Revenue	North Carolina Department of Labor
Mississippi Department of Agriculture	North Carolina Department of Revenue
Mississippi Department of Employment Security	North Carolina Department of Agriculture
Mississippi Securities Division	North Carolina Department of Revenue
Mississippi State Tax Commission	North Carolina Securities Division
	North Dakota Department of Labor
	North Dakota Office of State Tax

Commissioner

North Dakota Securities Department
 North Dakota Tax Commissioner
 Northern District of California
 Northern Mariana Islands Attorney Gen
 Occupational Safety & Health Admin.
 Office of Secretary of State of California
 Office of Secretary of State of Pennsylvania
 Office of Secretary of State of Alabama
 Office of Secretary of State of Alaska
 Office of Secretary of State of American Samoa
 Office of Secretary of State of Arizona
 Office of Secretary of State of Arkansas
 Office of Secretary of State of California
 Office of Secretary of State of Colorado
 Office of Secretary of State of Connecticut
 Office of Secretary of State of Delaware
 Office of Secretary of State of District of
 Columbia
 Office of Secretary of State of Florida
 Office of Secretary of State of Georgia
 Office of Secretary of State of Guam
 Office of Secretary of State of Hawaii
 Office of Secretary of State of Idaho
 Office of Secretary of State of Illinois
 Office of Secretary of State of Indiana
 Office of Secretary of State of Iowa
 Office of Secretary of State of Kansas
 Office of Secretary of State of Kentucky
 Office of Secretary of State of Louisiana
 Office of Secretary of State of Maine
 Office of Secretary of State of Maryland
 Office of Secretary of State of Massachusetts
 Office of Secretary of State of Michigan
 Office of Secretary of State of Minnesota
 Office of Secretary of State of Mississippi
 Office of Secretary of State of Missouri
 Office of Secretary of State of Montana
 Office of Secretary of State of Nebraska
 Office of Secretary of State of Nevada
 Office of Secretary of State of New Hampshire
 Office of Secretary of State of New Jersey
 Office of Secretary of State of New Mexico
 Office of Secretary of State of New York
 Office of Secretary of State of North Carolina
 Office of Secretary of State of North Dakota
 Office of Secretary of State of Ohio
 Office of Secretary of State of Oklahoma
 Office of Secretary of State of Oregon
 Office of Secretary of State of Pennsylvania
 Office of Secretary of State of Puerto Rico

(PDP)

Office of Secretary of State of Rhode Island
 Office of Secretary of State of South Carolina
 Office of Secretary of State of South Dakota
 Office of Secretary of State of Tennessee
 Office of Secretary of State of Texas
 Office of Secretary of State of U.S. Virgin
 Islands
 Office of Secretary of State of Utah
 Office of Secretary of State of Vermont
 Office of Secretary of State of Virginia
 Office of Secretary of State of Washington
 Office of Secretary of State of West Virginia
 Office of Secretary of State of Wisconsin
 Office of Secretary of State of Wyoming
 Office of Tax and Revenue
 Office of the Alcoholic Beverage Control
 Commissioner
 Ohio Bureau of Employment Services
 Ohio Department of Commerce
 Ohio Department of Liquor Control
 Ohio Department of Taxation
 Ohio Division of Securities
 Oklahoma Department of Consumer Credit
 Oklahoma Department of Labor
 Oklahoma Securities Commission
 Oklahoma Tax Commission
 Oregon Bureau of Labor and Industries
 Oregon Department of Justice
 Oregon Department of Revenue
 Oregon Division of Financial Regulation
 Oregon Liquor Control Commission
 Pennsylvania Department of Banking
 Pennsylvania Department of Revenue
 Pennsylvania Department of Human
 Pennsylvania Department of Labor and Industry
 Pennsylvania Department of State
 Pennsylvania Liquor Control Board
 Pennsylvania Office of Attorney General
 Pennsylvania State Treasury
 Pension Benefit Guaranty Corp
 Puerto Rico Department De Asuntos
 Puerto Rico Department of Labor
 Rhode Island Department of Business
 Rhode Island Department of Labor and Training
 Rhode Island Division of Taxation
 Securities and Exchange Commission
 Society for Corporate Governance
 South Carolina Department of Labor
 South Carolina Department of Revenue &
 Taxation

South Carolina Securities
 South Dakota Department of Labor
 South Dakota Department of Revenue
 South Dakota Division of Insurance
 Southern District of California
 State of Alabama Attorney General
 State of Alaska Attorney General
 State of American Samoa Attorney General
 State of Arizona Attorney General
 State of Arkansas Attorney General
 State of California
 State of California Attorney General
 State of California Labor
 State of Colorado Attorney General
 State of Connecticut
 State of Connecticut Attorney General
 State of Delaware
 State of Delaware Attorney General
 State of Florida Attorney General
 State of Georgia Attorney General
 State of Hawaii Attorney General
 State of Idaho Attorney General
 State of Illinois Attorney General
 State of Indiana Attorney General
 State of Iowa Attorney General
 State of Kansas Attorney General
 State of Kentucky Attorney General
 State of Louisiana Attorney General
 State of Louisiana Attorney General
 State of Maine Attorney General
 State of Maryland Attorney General
 State of Massachusetts Attorney General
 State of Michigan
 State of Michigan Attorney General
 State of Minnesota Attorney General
 State of Mississippi Attorney General
 State of Missouri Attorney General
 State of Montana Attorney General
 State of Nebraska Attorney General
 State of Nevada Attorney General
 State of New Hampshire Attorney General
 State of New Jersey Attorney General
 State of New Mexico Attorney General
 State of New York Attorney General
 State of North Carolina Attorney General
 State of North Dakota Attorney General
 State of Ohio Attorney General
 State of Oklahoma Attorney General
 State of Oregon Attorney General
 State of Pennsylvania Attorney General
 State of Rhode Island Attorney General

State of South Carolina Attorney General
 State of South Dakota
 State of South Dakota Attorney General
 State of Tennessee Attorney General
 State of Texas Attorney General
 State of Utah Attorney General
 State of Vermont Attorney General
 State of Virgin Islands Attorney General
 State of Virginia Attorney General
 State of Washington Attorney General
 State of Washington Liquor Control Board
 State of West Virginia Attorney General
 State of Wisconsin Attorney General
 State of Wyoming Attorney General
 Tennessee Alcoholic Beverage Commission
 Tennessee Department of Commerce
 Tennessee Department of Labor
 Tennessee Department of Revenue
 Tennessee Securities Division
 Texas Alcoholic Beverage Commission
 Texas Comptroller of Public Accounts
 Texas State Comptroller
 Texas State Securities Board
 Texas Workforce Commission
 U.S. Department of State
 U.S. Dept Health & Human Services
 U.S. Consumer Product Safety Commission
 U.S. Customs and Border Protection
 U.S. Department of Agriculture
 U.S. Department of Justice
 U.S. Department of the Treasury Alcohol and
 Tobacco Tax and Trade Bureau
 U.S. Department of Treasury
 U.S. Environmental Protection Agency
 U.S. Food and Drug Administration
 United States Department of Labor
 United States Internal Revenue Service
 United States Treasury
 Utah Department of Alcoholic Beverage
 Control
 Utah Department of Commerce
 Utah Division of Securities
 Utah Labor Commission
 Utah State Tax Commission
 Vermont Agency of Agriculture, Food
 Vermont Department of Labor and Industry
 Vermont Department of Taxes
 Vermont Securities Division
 Virgin Islands Department of Labor
 Virgin Islands Department of Licensing
 Virginia Alcoholic Beverage Control Authority

Virginia Department of Alcoholic Beverage
Control
Virginia Department of Taxation
Virginia Division of Labor and Industry
Virginia Division of Securities & Retail
Franchising
Washington Department of Labor and Industries
Washington Department of Revenue
Washington Securities Division
Washington State Department of Revenue
Washington State Liquor Control Board
Washington State Liquor and Cannabis Board
West Virginia Alcohol Beverage Control
Commission Enforcement & Licensing
Division
West Virginia Division of Labor
West Virginia Securities Commission
West Virginia State Tax Department
Western District of Pennsylvania
Wisconsin Alcohol & Tobacco Enforcement
Wisconsin Department of Agriculture
Wisconsin Department of Revenue
Wisconsin Department of Workforce
Development
Wisconsin Division of Securities
Wyoming Department of Revenue
Wyoming Liquor Commission
Wyoming Liquor Division

Schepacarter, Richard
Vara, Andrew
Villagrana, David

Bankruptcy Judges

Chan, Ashely M.
Dorsey, John T.
Goldblatt, Craig T.
Owens, Karen B.
Shannon, Brendan L.
Silverstein, Laurie Selber
Stickles, J. Kate
Walrath, Mary F.

Office of the United States Trustee

Buchbinder, David
Casey, Linda
Fox, Timothy J., Jr.
Hackman, Benjamin
Leamy, Jane
McCollum, Hannah M.
McMahon, Joseph
Richenderfer, Linda
Sarkessian, Juliet

SCHEDULE II**Client Match List**

Name	Relationship to Debtors
ACE American Insurance Company	Insurers/Brokers
Alabama Securities Commission	Governmental and Taxing Authorities
Allied World Insurance Company	Insurers/Brokers
AT&T, Inc.	Utilities
Avalara, Inc.	Material Vendors and Contract Counterparties
California Air Resources Board	Governmental and Taxing Authorities
California Board of Equalization	Governmental and Taxing Authorities
California Department of Toxic Substances Control	Governmental and Taxing Authorities
Charter Communications (Spectrum)	Utilities
Comcast Corp.	Utilities
Commonwealth of Massachusetts	Governmental and Taxing Authorities
Connecticut Department of Consumer Protection	Governmental and Taxing Authorities
District of Columbia	Governmental and Taxing Authorities
Endurance American Insurance Company	Insurers/Brokers
Environmental Protection Agency – Region 3	Governmental and Taxing Authorities
Federal Trade Commission	Governmental and Taxing Authorities
FedEx	Top 30 Unsecured Creditors
Florida Office of Financial Regulation	Governmental and Taxing Authorities
Google, Inc.	Top 30 Unsecured Creditors
Illinois Liquor Control Commission	Governmental and Taxing Authorities
Indiana Department of Revenue	Governmental and Taxing Authorities
Indiana Securities Division	Governmental and Taxing Authorities
Kaiser Permanente	Insurers/Brokers
Konica Minolta Business Solutions U.S.A., Inc.	Material Vendors and Contract Counterparties
Lloyds of London	Insurers/Brokers
Maine Office of Securities	Governmental and Taxing Authorities
Montana Department of Revenue	Governmental and Taxing Authorities
National Union Fire Insurance Company of Pittsburgh, PA	Insurers/Brokers
New Jersey Department of Labor	Governmental and Taxing Authorities
North Carolina Securities Division	Governmental and Taxing Authorities
Oracle America, Inc.	Material Vendors and Contract Counterparties
Oregon Department of Justice	Governmental and Taxing Authorities
Paypal, Inc. (d/b/a Braintree)	Material Vendors and Contract Counterparties
Pennsylvania Department of Labor and Industry	Governmental and Taxing Authorities

Pension Benefit Guaranty Corp.	Governmental and Taxing Authorities
Republic National Distributing Company of CA	Material Vendors and Contract Counterparties
Securities and Exchange Commission	Governmental and Taxing Authorities
State of California	Governmental and Taxing Authorities
State of Connecticut	Governmental and Taxing Authorities
State of Colorado Attorney General	Governmental and Taxing Authorities
State of Delaware	Governmental and Taxing Authorities
State of Delaware Attorney General	Governmental and Taxing Authorities
State of Florida Attorney General	Governmental and Taxing Authorities
State of Georgia Attorney General	Governmental and Taxing Authorities
State of Hawaii Attorney General	Governmental and Taxing Authorities
State of Illinois Attorney General	Governmental and Taxing Authorities
State of Maine Attorney General	Governmental and Taxing Authorities
State of Michigan	Governmental and Taxing Authorities
State of Mississippi Attorney General	Governmental and Taxing Authorities
State of New Jersey Attorney General	Governmental and Taxing Authorities
State of New Mexico Attorney General	Governmental and Taxing Authorities
State of New York Attorney General	Governmental and Taxing Authorities
State of Ohio Attorney General	Governmental and Taxing Authorities
State of Oregon Attorney General	Governmental and Taxing Authorities
State of South Carolina Attorney General	Governmental and Taxing Authorities
State of South Dakota	Governmental and Taxing Authorities
State of Tennessee Attorney General	Governmental and Taxing Authorities
State of Texas Attorney General	Governmental and Taxing Authorities
State of Washington Attorney General	Governmental and Taxing Authorities
Texas Alcoholic Beverage Commission	Governmental and Taxing Authorities
Texas Comptroller of Public Accounts	Governmental and Taxing Authorities
Texas State Securities Board	Governmental and Taxing Authorities
Texas Workforce Commission	Governmental and Taxing Authorities
The Continental Insurance Company	Insurers/Brokers
Travelers Casualty and Surety Company of America	Insurers/Brokers
U.S. Dept Health & Human Services	Governmental and Taxing Authorities
U.S. Department of Justice	Governmental and Taxing Authorities
U.S. Department of Treasury	Governmental and Taxing Authorities
U.S. Environmental Protection Agency	Governmental and Taxing Authorities
United Healthcare	Insurers/Brokers
United States Department of Labor	Governmental and Taxing Authorities
United States Internal Revenue Service	Governmental and Taxing Authorities
United States Treasury	Governmental and Taxing Authorities
Valley Forge Insurance Company	Insurers/Brokers
Washington Securities Division	Governmental and Taxing Authorities
Wisconsin Department of Agriculture	Governmental and Taxing Authorities

Young's Market Company, LLC	Material Vendors and Contract Counterparties
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